



Where Quality Is A Lifestyle

December 1, 2006

Dear Unincorporated Fayette County Business Owner:

The business license/occupational tax certificate that you currently hold for the year 2006 will expire on December 31, 2006. Fayette County ordinances require a renewal for the upcoming year payable January 1, 2007. Businesses not renewed by March 31, 2007 will be subject to a ten (10) percent penalty.

Enclosed please find a pre-printed business license renewal form:

- A. If your information has changed please note on the renewal form.
- B. Verify the number of employees.
- C. Calculate fee. (Fee Schedule on Back of Renewal Form)
- D. Sign & date application.
- E. Mail application & check to the above address. Please make checks payable to Fayette County.

Following information required before license can be issued; must be included with renewal form:

- 1. Home Based-Signed Home Occupation Form.
- 2. State License-Copy of current state license.

Businesses failing to register for a renewal certificate by March 1, 2007 will be notified, and failure to respond will result in an automatic suspension. To reinstate a suspended certificate a penalty equal to one hundred (100) percent of the basic occupation tax in addition to a ten (10) percent late charge will be imposed. All delinquent occupation taxes and regulatory fees shall bear interest at the rate of one and one-half (1 ½) percent per month.

If you are no longer operating a business in unincorporated Fayette County, please write this on the renewal form and return it to Fayette County so that we may update our records.

For your convenience, you can mail your completed application in the enclosed pre-addressed envelope. Applications submitted will be processed and business licenses will be mailed within three (3) working days of receipt. Business licenses can also be obtained at the County office (Stonewall Complex, Suite 101) between the hours of 8:00 a.m. to 5:00 p.m. Monday thru Friday.

Sincerely,

Mary S. Holland
Chief Financial Officer

Occupational Tax Schedule



Number Employees	Fee
0-3.....	\$ 75.00
4-6.....	\$ 150.00
7-10.....	\$ 250.00
11-15.....	\$ 375.00
16-25.....	\$ 500.00
26-50.....	\$ 750.00
51-100.....	\$ 1,000.00
101 +.....	\$ 10.00 each Up to \$1,500.00

PRACTITIONERS OF PROFESSIONS

Practitioners of professions shall elect as their entire occupational tax one (1) of the following:

1. The occupation tax based on number of employees, or
2. A fee of \$150.00 per practitioner who is licensed to provide the service.

The following, although not exclusive, are examples of such practitioners of professions:

Architects	Land Surveyors	Practitioners of Physiotherapy
Chiropractors	Landscape Architects	Psychologists
Dentists	Mortgage and Family Therapists, Social	Public Accountants
Embalmers	Optometrists	Veterinarians
Engineers: Civil, Mechanical, Hydraulic, Electrical	Osteopaths licensed (under Chapter 34 of Title 43)	Workers, and Processional Counselors
Funeral Directors	Physicians licensed (under Chapter 34 of Title 43)	
Lawyers	Podiatrists	

STATE AND NATIONAL BANKS

An annual Occupational Tax will be required for all depository financial institutions located within unincorporated Fayette County at a rate of .0025 percent of the gross receipts of the year following the years in which such gross receipts are measured. Minimum fee shall be \$1,000.00.

The deadline for payment is March 31st.

NOTE: Fees will be pro-rated at fifty percent (50%) of the original fee beginning July 1st for new applicants.

PERMIT FOR HOME OCCUPATION

Approval of a permit for Home Occupation is conditional and subject to the following requirements: Home Occupation: Allowed in A-R and residential Zoning Districts.

- A. Residents. Only residents of the dwelling may be engaged in the home occupation.
- B. Incidental Use. The home occupation shall be clearly incidental to the residential use of the dwelling and shall not change the essential residential character of the building.
- C. Display, Sale. No display of products shall be visible from the street, and only products produced on the premises may be sold on the premises, except that bonafide agricultural products grown on the premises may be displayed in an Agricultural-Residential Zoning District.
- D. Area. Use of the building for this purpose shall not exceed thirty-five (35%) of the principal building.
- E. Alterations. No internal or external alterations inconsistent with the residential use of the building shall be permitted.
- F. Accessory Buildings No accessory buildings or outside storage shall be used except as otherwise provided herein.
- G. Music, etc. Instruction in music and similar subjects shall be limited to two(2) students at a time.
- H. Vehicles. Only vehicles used primarily as passenger vehicles shall be permitted to remain on the premises.
- I. Uses. The following and similar uses shall not be considered home occupations:
Automobile service station, automobile and related machine sales, automobile repair or maintenance, ambulance service, rescue squad, amusement or recreational activities (commercial), animal hospital, commercial kennel, veterinarian clinic or animal boarding place, pawn shop, acid storage and manufacturing, heavy manufacturing, fortune teller, palm reader, and message therapy.

PROPERTY OWNER'S AND/OR APPLICANT'S COVENANT

As the owner and/or applicant for a Permit for a Home Occupation, I do hereby certify that the information supplied with this application is true and correct and I do hereby agree to comply with the ordinances of Fayette County. I understand and agree that any error, misstatement, or misrepresentation of fact, either with or without Intention on my part, such as might, if known, cause a refusal of this application or any alteration or change in plans made without approval of the Zoning Administrator subsequent to the issuance of a Home Occupation Permit, shall constitute sufficient grounds for revocation of said Permit and on Occupational Tax.

OWNER AND/OR APPLICANT

DATE

FAYETTE COUNTY OCCUPATIONAL TAX APPLICATION

(for Businesses located in Unincorporated Fayette County only)

RENEWALS ARE DUE BY JANUARY 31ST

A

☐ New Address ☐ Change of Address

D

I herby certify that I am the owner or authorized agent of the business as named. I further certify that I will abide by the Occupational Tax Ordinance of Fayette County, Georgia, and that the foregoing information is true and correct to the best of my knowledge. I am aware that the occupational tax is valid until December 31st. Should any complaints be filed with this office or any other department, this occupational tax is subject to review and legal action may be taken.

Signature of Business Owner

Date of Application

Business Name:

Address: _____
City/State/Zip: _____
Telephone Number: _____

Owner(s) Name:

Address: _____
City/State/Zip: _____
Telephone Number: _____
Emergency Number: _____

Property Owner's Name:

(If different from business owner) _____
Address: _____
City/State/Zip: _____
Telephone Number: _____

B

TYPE OF OWNERSHIP

☐ Sole ☐ Corporation ☐ Partnership

E

Submit Completed Application & Check to:

FAYETTE COUNTY

140 Stonewall Avenue., West, Suite 101
Fayetteville, GA 30214

**MAKE CHECKS PAYABLE TO:
FAYETTE COUNTY**

Number of Employees: _____
Type of Business: _____
Tax Identification No: _____
(FIN or SSN)
If you hold a STATE LICENSE, a copy of this State Card MUST be ATTACHED.

State Card No: _____
Issued To: _____
Expiration Date: _____

Office Use Only:

See Page 2 for Calculation of FEE

C

☐ New: ☐ Renewal:

License No: _____
Check No: _____ Cash: _____
Fee: _____
Late Fee: _____
Total Fee: _____

**Location of Property for New or
Change of Address Applicants Only**

District Land Lot

Zoning District: _____

Fire Marshal's Office:

Approved By: _____
Date: _____
Denied By: _____
Date: _____

Zoning Office:

Approved By: _____
Date: _____
Denied By: _____
Date: _____



BOARD OF ASSESSORS

140 Stonewall Avenue West
Fayetteville, Georgia 30214
(770) 460-5730 ext. 5269/5271

New Business Owner Notification

Dear New Business Owner:

This letter is to inform you of your responsibilities as a business owner concerning the proper reporting of tangible business personal property equipment and inventory for Ad Valorem Tax Purposes.

The State of Georgia Department of Revenue, Property Tax Division provides business personal property tax form(s) through each local county tax assessors' office. The form(s) may also be obtained from the Georgia Department of Revenue website:

www.etax.dor.ga.gov/ptd/adm/forms/pt.shtml

The two forms that pertain specifically to Business Personal Property are:

PT-50P – Business Personal Property Tax Return

This form is for returning personal property of business: furniture, fixtures, machinery, equipment, inventory, freeport inventory, aircraft, boats and motors, and other property.

PT-50PF – Application for Freeport Exemption Inventory

This form accompanies the Business Personal Property Tax Return when filing for freeport exemption in Fayette County. Property subject to freeport exemption includes:

1. Raw materials and goods in process of manufacture
2. Finished goods produced in Georgia within the last 12 months
3. Finished goods stored in Georgia no longer than 12 months and destined for shipment out-of-state.

As a courtesy, the Fayette County Board of Assessors mails reporting forms in January of each tax year, however the failure to receive a form does not relieve you of the responsibility of filing the return.

The Georgia Department of Revenue website should answer any questions you may have concerning ad valorem taxation. If you should have any further questions, you may contact our office at the phone numbers provided above.

Business Name: _____

Business Address: _____

Acknowledgement of Receipt: _____

Date: _____